

INTERIM IRM PROCEDURAL UPDATE

DATE: 01/06/2010

NUMBER: WI-21-0110-0038

SUBJECT: Clarify IRM with Regard to Printing the ITLA Response Page for Tax Law Inquiries

AFFECTED IRM(s)/SUBSECTION(s): 21.3.4

CHANGE(s):

IRM 21.3.4.3.6.1.1, Updated (9) to clarify with regard to printing the ITLA response page for taxpayers while addressing Tax Law inquiries.

IRM 21.3.4.3.6.1.1 - Steps in the Publication Method for Interactive Tax Law Assistant (ITLA) Topics

- (1) Find the appropriate Tax Law Category (TLC) in the ITLA..
- (2) Advise the taxpayer you are going to cover the topic thoroughly. Use a purpose statement to let the taxpayer know you will be asking a series of questions designed to gather the necessary information to ensure they receive an accurate response.
- (3) Ask the probes in sequential order. Address all required primary and conditional probes. A pop-up box will alert the user to missed probes. Intentionally skipped probes (based on the taxpayer's response to a question) will be grayed out.
- (4) Watch for any instruction the ITLA TLC provides to YIELD, STOP, or PROCEED to another section of the TLC. Be aware of instructions that differ for Field Assistance (FA) and Accounts Management (AM). These differences generally occur because of scope differences between the AM and FA functions.
- (5) Be sure to read all assistor "notes" and/or "cautions", and take any required actions. These notes and cautions are for the assistor only and are not meant to be shared with the taxpayer.
- (6) Use the interactive links within the ITLA TLC to publications, forms, instructions and other resources. These links provide definitions and expanded explanations.
- (7) Use and link to self-populating worksheets when applicable or instructed to do so.
- (8) Verbally provide the taxpayer with the correct and complete response from the generated Response Page. Use the Summary section of the Response Page to clarify or change any previous probe answer the taxpayer provided. You are not required to read the response verbatim

but you are required to cover all issues listed in the response in an accurate and complete manner.

- (9) You may provide the taxpayer with a printed copy of the Response Page.
- (10) If requested, and the taxpayer has all the necessary information, provide assistance with applicable forms or worksheets.